

Regular Session, 2013

HOUSE BILL NO. 670

BY REPRESENTATIVE HOLLIS

TAX/INCOME TAX: Deletes requirement that a student be listed as a dependent for a taxpayer to receive the private school education income tax deduction

1 AN ACT

2 To amend and reenact R.S. 47:297.10(A); relative to individual income tax deductions for
3 certain elementary and secondary school payments; to delete certain requirements
4 for eligibility for such deductions; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:297.10(A) is hereby amended and reenacted to read as follows:

7 §297.10. Tax deduction; elementary and secondary school tuition

8 A. There shall be allowed a deduction from tax table income for the sum of
9 amounts paid during the taxable year by a taxpayer for tuition and fees required for
10 a student's enrollment in a nonpublic elementary or secondary school which complies
11 with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and
12 Section 501(c)(3) of the Internal Revenue Code, or to any public elementary or
13 secondary laboratory school which is operated by a public college or university; ~~if~~
14 ~~the student qualifies as a dependency exemption on the taxpayer's Louisiana income~~
15 ~~tax return.~~ The deduction authorized by this Section shall be equal to the actual
16 amount of tuition and fees paid by the taxpayer per child, but no more than five
17 thousand dollars of deduction per child ~~may be allowed to one or more taxpayers if~~
18 ~~the child qualifies as a dependency exemption on the taxpayer's Louisiana income~~
19 ~~tax return for either the taxable year or the prior taxable year~~ per taxable year. The

1 amount of the deduction authorized in this Section shall not exceed the total taxable
2 income of the individual.

3 * * *

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Hollis

HB No. 670

Abstract: Deletes requirement that a student be listed as a dependent for a taxpayer to receive the private school education income tax deduction.

Present law authorizes a deduction from tax table income for the sum of amounts paid during the taxable year by a taxpayer for tuition and fees required for a student's enrollment in a nonpublic elementary or secondary school which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and Section 501(c)(3) of the Internal Revenue Code, or to any public elementary or secondary laboratory school which is operated by a public college or university. The deduction shall be equal to the actual amount of tuition and fees paid by the taxpayer per child, but no more than \$5,000 of deduction per child per year may be allowed. The amount of the deduction authorized shall not exceed the total taxable income of the individual.

Present law requires the taxpayer list the student as a dependency exemption in order to qualify for the deduction.

Proposed law deletes the requirement in present law.

(Amends R.S. 47:297.10(A))